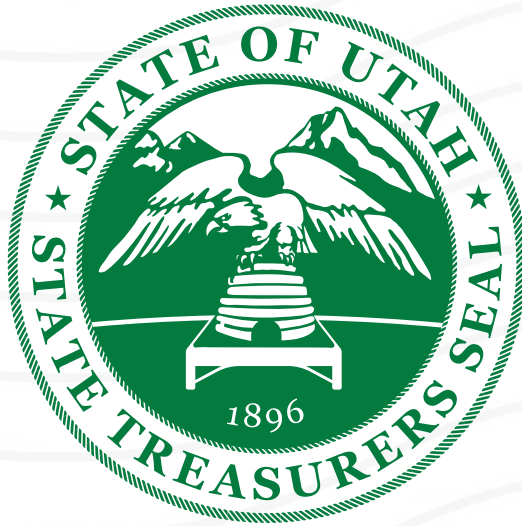


STATE OF UTAH

UNCLAIMED PROPERTY



2017 Reporting Instructions

STATE TREASURER
DAVID DAMSCHEN

Office of the State Treasurer
Unclaimed Property Division
Holder Reports
350 N. State Street, STE. 180
SLC, UT 84114

Dear Holders of Unclaimed Property:

As custodian of the state's unclaimed property, the State Treasurer's Office is responsible for collecting, safeguarding, and reuniting unclaimed property with its rightful owners. The office is charged with ensuring compliance with Utah Code: Title 67, Chapter 4a, including holder reporting of unclaimed property to the State Treasurer's Unclaimed Property Division each year. Currently, the state is holding more than \$370 million dollars in unclaimed assets.

We owe you, as a business, a great deal of appreciation for this success as you play a critical role in the process. In short, we could not accomplish this increased success without you, as your support and adherence to Utah's unclaimed property laws play a pivotal role.

Please note that several important law changes have occurred with the State's unclaimed property reporting provisions. As failure to adhere to the provisions can result in interest and penalties being assessed for non-compliance, it is important you take the time to review the Unclaimed Property Holder Reporting Manual instructions and guidelines. Should you need assistance or are unsure of certain requirements, please feel free to contact the Unclaimed Property Division via email at holders@utah.gov or by calling 801-715-3300 #2.

With respect,



David Damschen
State Treasurer
State of Utah



Utah's 2017 New Unclaimed Property Laws Affecting Holder Reporting

- **Electronic report filing is required.**
- **Electronic mail communication is an acceptable form of communication for due diligence.**
- **Non-freely transferable securities are no longer reportable.**
- **“Non-freely transferable security” includes a worthless security.**
- **Fractional shares must be sold and the proceeds sent to the state.**
- **Utah no longer accepts DRP's. Dividends must be sold and the proceeds sent to the state.**
- **Holder shall retain records for five years (revised from 10 years to 5 years).**
- **Due diligence notice not more than 180 days (May 5, 2017) nor less than 60 days (Sept. 5, 2017) prior to report submission.**

General Information

HELP US HELP YOU

The Utah State Treasurer's Office strives to reunite owners with their property. We request specific proof and documentation to ensure property is returned to the rightful owner. This can only be achieved based on the information and property descriptions provided by you in your holder reports. Prior to preparing and remitting holder reports, please make certain all information that provides help in identifying the owners and properties is listed. In doing so, you will help us help you by eliminating the need to direct claimants back to you. The owners' complete names, addresses, account numbers, and social security numbers are essential in verifying the rightful owner during claims processing.

REPORTING REQUIREMENTS

Utah law requires all business associations to annually review their financial records to determine whether they are holding any funds, securities or tangible properties that have been unclaimed for the required dormancy period. If so, they become holders under the act and must file a report and remit the property to the state of the last known address. Dormancy periods vary by property type (see [Property Type Codes & Abandonment Periods](#)).

WHAT IS UNCLAIMED PROPERTY?

Unclaimed property can be any financial asset owed to another business or individual. Property is considered abandoned when there has been no activity and/or contact with an owner for a specific period of time. The property type will determine the abandonment period; however, it is typically three years. When a holder's attempts to locate the rightful owner have been unsuccessful, the assets must be paid to the Utah State Treasurer's Office, which, in turn, holds the assets in perpetuity and is required to advertise the rightful owners' names in an effort to return the assets to them. Once the assets are paid to the state, the holder is released from any liability.

Utah Unclaimed Property law is located in the Utah Code Title 67-4a-101 et seq.

WHAT MUST BE REPORTED?

Property for which no contact has been received by the holder for in which the owner cannot be otherwise located after the required statutory period of time has lapsed.

Reportable Items, with their respective property codes and dormancy periods, are located in the NAUPA Property Type Codes section of this booklet.

Examples of reportable items include wages, payroll or salary checks, utility deposit refunds, checks, money orders, traveler's checks and safe deposit box contents (see Property Type Codes list for more information). In addition, Utah domiciled holders must report items to Utah that have no owner name or address as well as all items where the last known address is in a foreign country.

General Information (Cont'd)

WHO MUST REPORT ABANDONED PROPERTY?

Any entity or person in possession of property, subject to Utah Code §67-4a that belongs to a Utah resident is considered a holder of unclaimed property and is required to report that property to the state. This includes holders of property in other states in possession of property owed to Utah residents. Any entity conducting business within the state of Utah that has branches, divisions or other affiliates is responsible for filing on their behalf, such as those listed below.

Banking and Financial Organizations including banks, trust companies, savings banks, safe deposit companies, private banks, savings and loan associations, credit unions, investment companies, whether state or federally chartered.

Business Associations, corporations, sole proprietorships, partnerships, retail, cooperatives, transfer agents, fiduciaries, mutual funds, insurance, limited liability, business trust, or other association for business purposes of two or more individuals, whether or not for profit (including all insurance entities).

Utilities owned or operated for public use, such as furnishing or delivery of electricity, water, steam, or gas.

FYI: Information regarding other states and their abandoned property reporting requirements can be accessed through the NAUPA (National Association of Unclaimed Property Administrators) website at www.unclaimed.org.

WHAT IS THE EARLIEST REPORTS CAN BE SUBMITTED?

When holders reports can be submitted is dependent upon the amount of time the owner is given to respond to the Due Diligence Letter (see due diligence requirements). For example, if in the letter, the holder provides 30 days to respond from the date of the letter, the report cannot be submitted until those 30 days have lapsed.

The earliest Due Diligence letters can be legally mailed is not more than 180 days nor less than 60 days prior to the holder report due date of November 1, 2017. (Utah Code §67-4a-301).

WHEN MUST REPORTS BE FILED?

Business Entities reports are to be postmarked by November 1 of each year for property presumed abandoned as of the previous June 30th.

If there has been contact with owner during the remit year, the property should not be reported to the state.

Due Diligence Requirements

§67-4a-301

Holders of abandoned property are required by law to send written notice to the apparent owner stating the holder is in possession of property not more than 180 days (May 5, 2017) nor less than 60 days (September 5, 2017) before filing a report if:

- The value of the property is more than \$50 or the holder has in its records an address or email address for the apparent owner that the holder's records appear to be accurate.
- It is to the holder's benefit to return funds to the owner rather than to Unclaimed Property. Owners who still maintain a business relationship or are still employed become frustrated when property is unnecessarily turned over to the state due to incomplete record keeping.
- Allowing the owner the opportunity to collect the funds from holders re-establishes his or her business relationship and relieves the holder of the liability to report and remit funds to this agency.
- All businesses should check their records to determine if owners have additional accounts, as they may be active thereby eliminating the need to remit the property.

**UTAH STATE UNCLAIMED PROPERTY
QUICK REFERENCE SHEET**

REMIT & REPORT DATE	November 1, 2017
SAFEKEEPING REPORT	<p>Due November 1, 2017</p> <p>Call 801-715-3000 option 2 for delivery dates.</p> <p>Safekeeping Delivery Unclaimed Property Division 168 N. 1950 W. Ste 102 Salt Lake City, UT 84116</p>
REPORTING REQUIREMENT	<p>All Reports must be filed electronically on our website at mycash.utah.gov or through 3rd party vendors such as UPEXchange or HRS PRO.</p> <p>Paper reports are no longer accepted.</p>
AGGREGATE	<p>Items under \$50 may be reported in an aggregate to simplify reporting. You can simplify your post-reporting record keeping by sending an attachment showing the owner detail that makes up the aggregate.</p>
DUE DILIGENCE	<p>Must be performed not more than one hundred eighty (180) days prior to report for submission — After May 5, 2017 but no later than September 5, 2017.</p>
NEGATIVE REPORTS	<p>Negative Reports are not required by the state of Utah at this time.</p>
MAIL REMITTANCE TO:	<p>Utah Unclaimed Property PO Box 142321 Salt Lake City, UT 84114-2321</p> <p>Physical Address for FedEx, UPS delivery 350 N. State Street, Ste 180 Salt Lake City, UT 84114-2321</p>
PAYMENT OPTIONS	<p>Pay by check Utah State Treasurer <i>With printed confirmation sheet from website.</i></p> <p>ACHCorporate Account Online submission at mycash.utah.gov.</p> <p>ACH Wire Information Bank: Wells Fargo Bank ABA: 121000248 Beneficiary: State of Utah-Unclaimed Property Division/UP Account Number: 4121099162</p>

Securities Registration & Deposit Instructions

DTC ELIGIBLE SHARES

All DTC eligible shares MUST be delivered through DTC or DWAC (if not DTC participant) as follows:

DTC #901
Reference: UTAH & CO
Agent Bank #26500
Acct #822475

Two days prior to actual delivery, we request an excel list of the securities, including Cusip numbers, number of shares, issue names, and the delivering party's DTC participant number. Please email the list to UPHC.Custody@Conduent.com.

NON-DTC ELIGIBLE SHARES

Register and deliver physical certificates, ONLY for non-DTC eligible shares as follows:

UTAH & CO
Acct #822475
FEIN #33-1059625
The Depositary Trust Company
570 Washington Blvd - 5th Fl
Jersey City, NJ 07310
Attn. BNY Mellon/ Branch Deposit Department/822475

Please note: Physical certificates will be returned if DTC, DWAC, or DRS eligible. If physical certificates are returned, penalties will be assessed if not corrected.

Two days prior to actual delivery, we request an excel list of the securities, including Cusip numbers, number of shares, issue names, and the delivering party's DTC participant number. Please email the list to UPHC.Custody@Conduent.com.

FOR MUTUAL FUNDS

Please register open end mutual fund accounts held for the State of Utah in the name of MAC & CO. 48-72 hours prior to delivery please email your request to UPHC.Custody@Conduent.com to obtain a unique account number.

Please send interested party statements for open-end and closed-end accounts to the following:

Conduent Custody Department
100 Hancock Street, 10th Floor
Quincy, MA 02171

A confirmation statement showing the 'State of Utah' as the owner of the shares must accompany your Report of Unclaimed Property, in order for your report to be complete.

Securities Registration & Deposit Instructions (Cont'd)

A confirmation statement showing UTAH & CO as the owner of the shares must accompany your Report of Unclaimed Property for your report to be considered complete.

Accounts held for the State must be registered in the name of Mac & Co. Conduent will provide account numbers for all mutual funds transferred to the state's account. Contact Conduent at UPHC.Custody@Conduent.com to obtain account numbers 3-4 business days prior to attempting delivery.

FOR FOREIGN SECURITIES

Please contact our securities custodian for instructions:

Conduent Custody Department
Email: UPHC.Custody@Conduent.com

FOR FEDERAL RESERVE SECURITIES

Please deliver as follows:

Federal Reserve Bank of New York ABA#0210-0001-8
Bk of NYC/Trust (822475)

FOR DIVIDEND REINVESTMENTS PLANS (DRP)

Close DRP accounts and forward whole shares via DTC (see DTC instructions above). Fractional shares must be sold at the owner level and money applied to each individual owner. Do not total fractions for all owners and sell.

Please include the original check with your Report of Unclaimed Property. Each reported shareowner's records must include the owner name, last transaction date, number of shares, and cash amount remitted; if applicable.

NON-FREELY TRANSFERABLE SECURITIES ARE NO LONGER REPORTABLE

Non-freely transferable security" means a security that cannot be delivered to the administrator by the Depository Trust Clearing Corporation or a similar custodian of securities providing post-trade clearing and settlement services to financial markets or cannot be delivered because there is no agent to effect transfer.

(b) "Non freely transferable security" includes a worthless security

SECURITIES RECOVERED FROM A SAFE DEPOSIT BOX

Follow the instructions for remitting safe deposit box contents.

Holder Reporting Requirements & Considerations

RECORD RETENTION

Holders of abandoned property for the State of Utah are required by Utah Code §67-4a-404, to retain abandoned property records for a period of five (5) years after filing the report unless a shorter period is provided by regulation or the administrator.

Business and financial organizations that provide checks, money orders or similar instruments other than third-party bank checks, on which the organization is directly liable, must maintain records while instruments remain outstanding for three years after the holder has filed the report.

AGGREGATE ITEMS

Items under \$50 may be reported in an aggregate to simplify reporting.

- If you send a report you can simplify your post-reporting record keeping by sending an attachment showing the owner detail that makes up the aggregate.

Holder Reporting Methods

§67-4a-401

Reports can be submitted to the State of Utah in several ways:

1. Create a [NAUPA II formatted file](#) using one of the following software programs and upload directly to the state of Utah through their software.
 - HRS Pro Reporting Software
 - UPEXchange by Eagle Technology Management
2. Create your own NAUPA Standard Electronic file and upload it directly to our website at mycash.utah.gov/report.
3. Use a 3rd party vendor. Holders purchasing electronic reporting software from vendors must make sure the formatting conforms to state requirements and that reports are in NAUPA format.

Reporting Requirements & Considerations

REQUEST FOR AN EXTENSION: §67-4a-403(d)

The administrator may grant an extension beyond the filing due date under certain conditions. If you cannot remit your report before November 1, 2017, you must make a Request for Extension, in writing by October 1st. If your report is received after November 1, 2017, without approval, it will be considered late. The Extension form must be received at least 30 days before the date the property is due. All reports received after the due date must be submitted electronically in NAUPA format regardless of the number of properties being submitted.

VOLUNTARY COMPLIANCE DISCLOSURE

The State Treasurer encourages holders to comply with the law. Holders that voluntarily come forward, and have been granted an “informal voluntary disclosure” will not be subject to penalty.

Holders of unclaimed property are required to file reports within the time specified for each type of property, there is no grace period.

Reports and remittances that are received after the required due date are subject to an interest penalty under the provisions of Utah Code §67-4a-1204.

LATE FILING

A report postmarked after the due date November 1, 2017 may be subject to interest and penalties.

REPORTING PROPERTY BEFORE REQUIRED DORMANCY PERIOD

*Holders requesting to remit abandoned property prior to the required dormancy period must put their request in writing to the Unclaimed Property Administrator. Your request must provide the reason for reporting early. An example of early reporting would be business closing, proof of death with an un-locatable heir.

Due diligence requirements still apply when escheating property early.

Reporting Requirements & Considerations (Cont'd)

PROPERTY FROM OTHER STATES/RECIPROCAL AGREEMENTS

The state of Utah currently has informal reciprocal agreements with most states; however, property should be reported to the state of the last known address.

Utah will take incidental property for other states, Holders should report property to the state of the owner's last known address. If property for other states is submitted, it must be in compliance with those states' laws and procedures and reported electronically in NAUPA format.

All unclaimed money orders, travelers checks or similar instruments that were purchased in Utah must be reported to Utah if the owner's last known address is unknown.

All unclaimed property held for owners whose last known address is unknown or is in a foreign country must be reported to Utah if the holder is domiciled or incorporated in Utah.

AUDITS

The Utah State Treasurer's Office periodically participates in examinations of holder records to ensure that holders are in compliance with the state's unclaimed property law.

Late reporting, non-reporting, consumer complaints, and improper aging are just a few examples that can trigger an audit.

Remitting Safe Deposit Box Contents

Safekeeping Inventory Reports must be completed prior to November 1, 2017 for each owner on whose behalf you are reporting contents for safekeeping forms.

Safekeeping properties must be filed on an electronic report, separate from intangible items. Do not report empty boxes.

- Call to schedule an appointment (801) 715-3300 option 2 for the delivery of safekeeping contents.
- Safekeeping contents should be placed in an impenetrable 9 X 12 inch or larger envelope. An inventory report for each envelope is required. The owner names and box number or other identifying number must be clearly marked on the outside of the envelope. There must be an inventory sheet attached to each envelope.
- Place the envelopes in alphabetical order by owner last name or business name.
- If any of the safekeeping boxes contain firearms (with the exception of antiques), controlled substances or contents that could be deemed illegal, follow your internal policy regarding contraband. Utah will not accept these items. Include with your remittance, a written explanation regarding how the safekeeping in question was handled.
- Cash found in safekeeping boxes must be inventoried, counted and remitted to the state.

OWNER RELATIONS CODES & DEFINITIONS

CODE	DESCRIPTION	DEFINITION
AD	Administrator	A person appointed by the court to handle the estate of someone who died without a will, with a will with no nominated executor, or the executor named in the will has died, has been removed from the case, or does not desire to serve.
AF	Attorney For	A person who has been qualified by a state or federal court to provide legal services, including appearing in a court and is authorized to act for another.
AG	Agent For	A person who is authorized to act for another (the agent's principal) through employment, by contract or apparent authority.
AN	Unspecified Joint Relationship (AND)	Unspecified joint relationship including 'AND'.
BF	Beneficiary	Any person or entity (like a charity) who is to receive assets or profits from an estate, a trust, an insurance policy, or any instrument in which there is a distribution.
CF	Custodian For	An individual entrusted with guarding and keeping property or having custody of a person; a person named to manage a child's property under the UFGTMA; a person or entity appointed by a bankruptcy court to take charge of the debtor's property for purposes of administration.
CC	CO-Conservator	A person, official or institution appointed by a court to take over and manage the estate and financial affairs and/or a person's daily life due to physical or mental limitations or old age; a public official charged with the protection of something affecting public welfare and interests.
CN	Conservator	A person, official or institution appointed by a court to take over and manage the estate and financial affairs and/or a person's daily life due to physical or mental limitations or old age; a public official charged with the protection of something affecting public welfare and interests.
EX	Executor/ Executrix	The person appointed to administer the estate of person who has died leaving a will that nominates that person.
FB	For Benefit Of	A statement that indicates a beneficiary for a given document; property held for an individual by another or business with the best interest of the individual in mind.

CODE	DESCRIPTION	DEFINITION
GR	Guardian For	A person or institution named in a will or a temporary guardianship that is responsible for the care of minor children; a person assigned by the court to take care of minor children or incompetent adults.
IN	Insured	The person or entity who will be compensated for loss by an insurer under the terms of a contract called an insurance policy; the person whose life is insured by life insurance, after whose death, the benefits go to others.
JC	Joint Tenants in Common	A type of account owned by at least two people with no rights of survivorship afforded to any of the account holders. The surviving tenant of the account does not necessarily acquire the rights or assets of the deceased person. Rather, each tenant in the account can stipulate in a written will, how their assets will be disbursed upon their death. Typically, the member ownership in the account is determined on a prorate basis, meaning that if there are two tenants on the account, each will have a 50% claim on the account's value.
JT	Joint Tenants With Rights of Survivorship	A type of account owned by at least two people where all tenants have an equal right to the account's assets and are afforded survivorship rights in the event of the death of another account holder. In this type of account, a surviving member will inherit the total value of the other member's share of account assets upon the death of the other member. All members of the account are afforded the power to conduct investment transactions within the account as well.
OR	Or	Unspecified joint relationship including 'OR'. Either person may claim.
PA	Payee	The one named on a check or promissory note to receive payment. Each individual named as 'payee' shall be paid an equal share of the property.
PO	Power of Attorney	A written document signed by a person giving another person the power to act for the signer in designated circumstances and with respect to designated property. General powers of attorney give the authorized party broad discretion; Special powers of attorney are limited in capacity.
RE	Remitter	Used primarily on official checks. The remitter is the person who purchased the official check. This relationship is separate from the holder who turns the property over to the state.

CODE	DESCRIPTION	DEFINITION
SO	Sole Owner	Used when there is only one owner for the property; that person has all rights to ownership.
TE	Trustee	The individual or entity named as trustee may claim property on behalf of the individual named as owner. The trustee will be required to provide verification that they continue to have the authority to act on behalf of the named owner. Payment will be issued in the name of the owners.
UG	Uniform Gift to Minors Act	Property was gifted to a minor according to the Uniform Gifts to Minor's Act (Uniform Transfers to Minor's Act in some states). Regardless whether the minor has reached the age of majority; they should be coded with the UG relation. The custodian on the account should be coded as CF.

**UTAH STATE TREASURER
HOLDER REQUEST FOR EXTENSION**

HOLDER INFORMATION

Holder Information:

Tax/FEIN Number:

Mailing Address:

City:

State:

Zip Code:

Contact Person:

Phone Number:
()

Email:

REQUEST INFORMATION

Select additional time required to complete report:

☐

30 Days

☐

60 Days

☐

90 Days

☐

Other

Reason for request:

☐

Reorganization/Merger

☐

Personnel Changes

☐

New Transfer Agent

☐

System Problems

☐

New Computer Program

Other (please explain):

CERTIFICATION

I am requesting an extension for reporting year _____. I am aware of Utah's requirement to remit abandoned property by November 1, 2017 and am duly authorized to execute this request for an extension.

Submit this form to the Utah Unclaimed Property Office at least 30 days prior to the original filing due date. Your report is due by November 1, 2017, therefore this form must be completed and postmarked no later than October 1st. Remittance is due when holder report is submitted.

Name:

Title:

Phone:

Email:

Signature:

UNCLAIMED PROPERTY USED ONLY

The Utah Unclaimed Property office will consider the following criteria in evaluating this request:

Previous Filing History (if filed)

Satisfactory

☐

Unsatisfactory

☐

Timeliness of Filing

☐☐

Previous Requests for Extensions (consecutive)

☐☐☐

Extension Approved

☐

Extension Denied

Report Due on:

Reason for denial:

Authorized Signature:

Title:

Date:

UTAH STATE TREASURER UNCLAIMED PROPERTY PROPERTY TYPE CODES & ABANDONMENT PERIODS

ACCOUNTS BALANCES (3 YEARS)

AC01	Checking Accounts
AC02	Savings Deposits
AC03	Matured Certificates of Deposit or Savings Certificates
AC04	Christmas Club Accounts
AC06	Security Deposits
AC07	Unidentified Deposits
AC08	Suspense Accounts
AC99	Aggregate (<\$50 or Less)

UNCASHED CHECKS (3 YEARS, UNLESS SPECIFIED IN PARENTHESES)

CK01	Cashier's Checks
CK02	Certified Checks
CK03	Registered Checks
CK04	Treasurer's Checks
CK05	Drafts
CK06	Warrants
CK07	Bank Money Orders (7)
CK08	Traveler's Checks (15)
CK10	Expense Checks
CK11	Pension Checks
CK12	Credit Checks or Memos
CK13	Vendor Checks
CK15	Any Other Outstanding Official Checks or Exchange Items
CK16	CD Interest Checks
CK99	Aggregate (<\$50 Or Less)

COURT & GOVERNMENT (1 YEAR)

CT01	Escrow Funds
CT02	Condemnation Awards
CT03	Missing Heirs' Funds
CT04	Suspense Accounts
CT05	Other Types of Deposits Made with a Court or Public Appeal
CT06	Garnishments
CT99	Aggregate(<\$50 or Less)
GT01	Property Tax Overpayment
GT02	Excess Proceeds from May Tax Sales
GT03	State Tax Refunds
GT05	AP/Warrants/Checks
GT99	Aggregate (<\$50 or Less)

INSURANCE (3 YEARS)

IN01	Individual Policy Benefits or Claim Payments
IN02	Group Policy Benefits or Claim Payments
IN03	Proceeds Due Beneficiaries
IN04	Proceeds from Matured Policies, Endowments, Annuities
IN05	Premium Refunds
IN06	Unidentified Remittances
IN07	Other Amounts Due Under Policy Terms
IN08	Agent Credit Balances
IN99	Aggregate (<\$50 or Less)

PROCEEDS FROM MINERAL INTERESTS (3 YEARS)

MI01	Net Revenue Interests
MI02	Royalties
MI03	Overriding Royalties
MI04	Production Payments
MI05	Working Interests
MI06	Bonuses
MI07	Delay Rentals
MI08	Shut-In Royalties
MI09	Minimum Royalties
MI99	Aggregate (<\$50 or Less)

SAFE DEPOSIT BOXES AND SAFEKEEPING (5 YEARS)

SD01	Contents of Safe Deposit Boxes
SD02	Contents of Any Safekeeping Repository
SD03	Other Tangible Property

HEALTH SAVINGS PLANS (3 YEARS)

HS01	Health Savings Account
HS02	Health Savings Account Investment

CHECKS AND INTANGIBLE PROPERTY HELD IN THE ORDINARY COURSE OF BUSINESS

CODE (DORMANCY PERIODS IN PARENTHESES)

MS01	Wages, Payroll, or Salary (1)
MS02	Commissions (1)
MS03	Worker's Comp Benefits (3)
MS04	Payment for Goods and Services (3)
MS05	Customer Overpayments (3)
MS06	Unidentified Remittances (3)
MS07	Unrefunded Overcharges (3)
MS08	Accounts Payable (3)
MS09	Credit Bal/Accts Receivable (3)
MS10	Discounts Due (3)
MS11	Refunds Due (3)
MS13	Unclaimed Loan Collateral (3)
MS14	Sums Payable from Pension/Profit Sharing (IRA, Keogh, E.g.) (3)
MS15	Property Distributable Involuntary Dissolution Liquidation (1)
MS16	Other Misc. Outstanding Checks (3)
MS17	Other Misc. Intangible Personal Property (3)
MS18	Suspense Liabilities (3)
MS99	Aggregate (<\$50 or Less)

SECURITIES (3 YEARS)

SC01	Dividends
SC02	Interest Payable on Registered Bonds
SC03	Principle Payments
SC04	Equity Payments
SC05	Profits
SC06	Funds Paid Toward the Purchase of Shares, or Interest in a Financial or Business Entity
SC07	Bearer Bond Interest and Matured Principle
SC08	Shares of Stock (Returned by Post Office)
SC09	Cash for Fractional Shares
SC10	Unexchanged Stock of Successor Corporation
SC12	Underlying Shares or Outstanding Certificates of Ownership
SC13	Funds for Liquidation/Redemption of Unsurrendered Stocks/Bonds
SC14	Debentures
SC15	U.S. Government Securities
SC16	Mutual Funds
SC17	Warrants (Rights)
SC18	Matured Principal on Registered Bonds
SC19	Dividend Reinvested Bond
SC20	Credit Balances
SC99	Aggregate (<\$50 or Less)

TRUST, INVESTMENTS, AND ESCROW ACCOUNTS (3 YEARS)

TR01	Paying Agent Accounts
TR02	Undelivered Dividends Or Uncashed Dividends
TR03	Funds Held In A Fiduciary Capacity
TR04	Escrow Accounts
TR05	Trust Vouchers
TR99	Aggregate (<\$50 or Less)

UTILITIES (1 YEAR)

UT01	Utility Deposits
UT03	Refunds or Rebates
UT99	Aggregate (<\$50 or Less)

EDUCATIONAL SAVINGS ACCOUNTS (INCLUDES COVERDELL ED SAVINGS) (3 YEARS)

CS01	Cash
CS02	Mutual Funds
CS03	Securities

TRADITIONAL IRA, SEP IRA, SARSEP IRA, AND SIMPLE IRA (3 YEARS AFTER AGE 70 1/2)

IR01	Cash
IR02	Mutual Funds
IR03	Securities

ROTH IRA (3 YEARS)

IR05	Cash
IR06	Mutual Funds
IR07	Securities

UNCLAIMED PROPERTY REPORT/REMIT TABLES

ONE (1) YEAR PROPERTIES

Items that were issued or had a last activity date during the period:	Must be reported and remitted on the report postmarked before:
7/1/2015 - 6/30/2016	November 1, 2017
7/1/2016 - 6/30/2017	November 1, 2018
7/1/2017 - 6/30/2018	November 1, 2019
7/1/2018 - 6/30/2019	November 1, 2020

THREE (3) YEAR PROPERTIES

Items that were issued or had a last activity date during the period:	Must be reported and remitted on the report postmarked before:
7/1/2013 - 6/30/2014	November 1, 2017
7/1/2014 - 6/30/2015	November 1, 2018
7/1/2015 - 6/30/2016	November 1, 2019
7/1/2016 - 6/30/2017	November 1, 2020

FIVE (5) YEAR PROPERTIES

Items that were issued or had a last activity date during the period:	Must be reported and remitted on the report postmarked before:
7/1/2011 - 6/30/2012	November 1, 2017
7/1/2012 - 6/30/2013	November 1, 2018
7/1/2013 - 6/30/2014	November 1, 2019
7/1/2014 - 6/30/2015	November 1, 2020

Note: Reports and remittances that are received after the prescribed due date are subject to interest and penalty under the provisions of Section 67-4a-1100.

**VOLUNTARY DISCLOSURE AGREEMENT
FOR UTAH REPORTING UNCLAIMED PROPERTY**

State of Utah Office of the State Treasurer
Unclaimed Property
PO Box 142321
Salt Lake City, UT
84114-2321

According to the Utah Unclaimed Property Act, §67-4a-301 et. seq., all “holders” are required to file an unclaimed property report each year before November 1. The term “holder” includes any person, business, or organization that is in possession of unclaimed property. Unclaimed property is any property held, issued, or owing by a holder, without activity or contact for at least one year for wages/ payroll and commissions, and three years for most other property types. A list of property types and their dormancy periods is available on the Division’s website: www.mycash.utah.gov.

To be considered for admission into the Voluntary Compliance Program, a holder must complete and sign the Voluntary Disclosure Agreement (“VDA”) and meet the following criteria:

- Holder is voluntarily coming forward because of identified non-reporting or underreporting of unclaimed property that was due and payable in a prior year.
- Holder is currently not under audit or self-audit by the Unclaimed Property Division for past due unclaimed property reporting.
- Holder has not been granted voluntary compliance or participated in the Utah Self-Audit Program in the past 10 years. This provision is waived if the property type is new or associated with a merger/acquisition of a new company.

Holder hereby agrees:

To report all unclaimed property identified through a complete audit of its books and records for the last five (5) reportable years. This includes property that was reportable during the years 2008-2014 (i.e., property with last activity dates of 2007-2012 for most property types and 2012-2013 for wages and commissions).

To disclose all subsidiaries or related entities, including Employer/Tax Identification Number (EIN), state of domicile, and state of incorporation, including the corporate structure of the holder. Justification must be provided for the omission of subsidiaries or related entities from inclusion in the audit procedures and corresponding remittance of unclaimed property.

To disclose, in writing, all business positions, methodologies and estimation techniques (if applicable) used in the determination of reportable property. A complete list of property types reviewed to determine the unclaimed property liability along with a current Chart of Accounts must be provided.

To disclose any methods of due diligence performed in association with the VDA in addition to due diligence procedures utilized throughout the period under review.

To provide assertion as to the completeness of the records provided and reason for missing/unavailable records.

To file a report within ninety (90) days of the execution of this agreement directly with the Unclaimed Property Division. Any use of a third party to gather records or file a report will be done at the expense of the holder. The report must be filed using electronic reporting software, HRS Pro, or other approved reporting software, with the reported and remitted amount fully reconciling. The report will contain the name, last known address and Social Security Number (if known) and any other account information that is available and useful in determining rightful ownership of the account.

To be fully compliant with the Utah Unclaimed Property Act from this point forward. This includes, but is not limited to, performing an annual review of all financial records for abandoned and unclaimed accounts and filing a complete and accurate unclaimed property report by November 1, each year (filing instructions and software are available at www.mycash.utah.gov).

The Utah Unclaimed Property Division hereby agrees:

To waive all applicable penalties and interest, as permitted under §67-4a-1204 and §67-4a-1205 of the Utah Unclaimed Property Act, for the reported property, if the property is reported within the terms of this agreement.

To relieve the holder of liability from claims on the property upon payment and delivery of the property according to §67-4a-604(2) of the Utah Unclaimed Property Act.

To relieve the holder of its obligation to report and remit unclaimed property for property reportable prior to 2012.

Under this agreement

The Unclaimed Property Division reserves the right to conduct an examination of the holder regardless of its admission into the program. The Division recognizes, however, that the holder has come forward on a voluntary basis to come into compliance with the unclaimed property, and will take this action into consideration when considering an examination of the holder's books and records.

If any of the representations made by the holder in the agreement are false or misleading, the agreement becomes null and void and the holder becomes subject to penalties and interest from the time the property should have been reported, as permitted in §67-4a-1204 and §67-4a-1205 of the Utah Unclaimed Property Act.

Please Note: This request must be approved prior to submitting the holder report.

SIGNATURES:

Executive for Holder:	Utah Unclaimed Property Division:
Printed Name:	Printed Name:
Title:	Title:
Date:	Date:

PRELIMINARY REPORT

GENERAL INFORMATION

Information Holder Name:

FEIN:

State of Incorporation:

Holder Subsidiaries and Related Entities:

(Include EIN's, locations, and states of incorporation if different from parent company)

Initial Property Types to be Reviewed:

(Examples: wages, credit balances, refunds/ rebates, escrow accounts, gift certificates, accounts payable, commissions, bonds, stock profits)

HOLDER CONTACT INFORMATION

Name:

Phone:
()

Email:

Mailing Address:

HOLDER REPRESENTATIVE CONTACT INFORMATION (IF APPLICABLE)

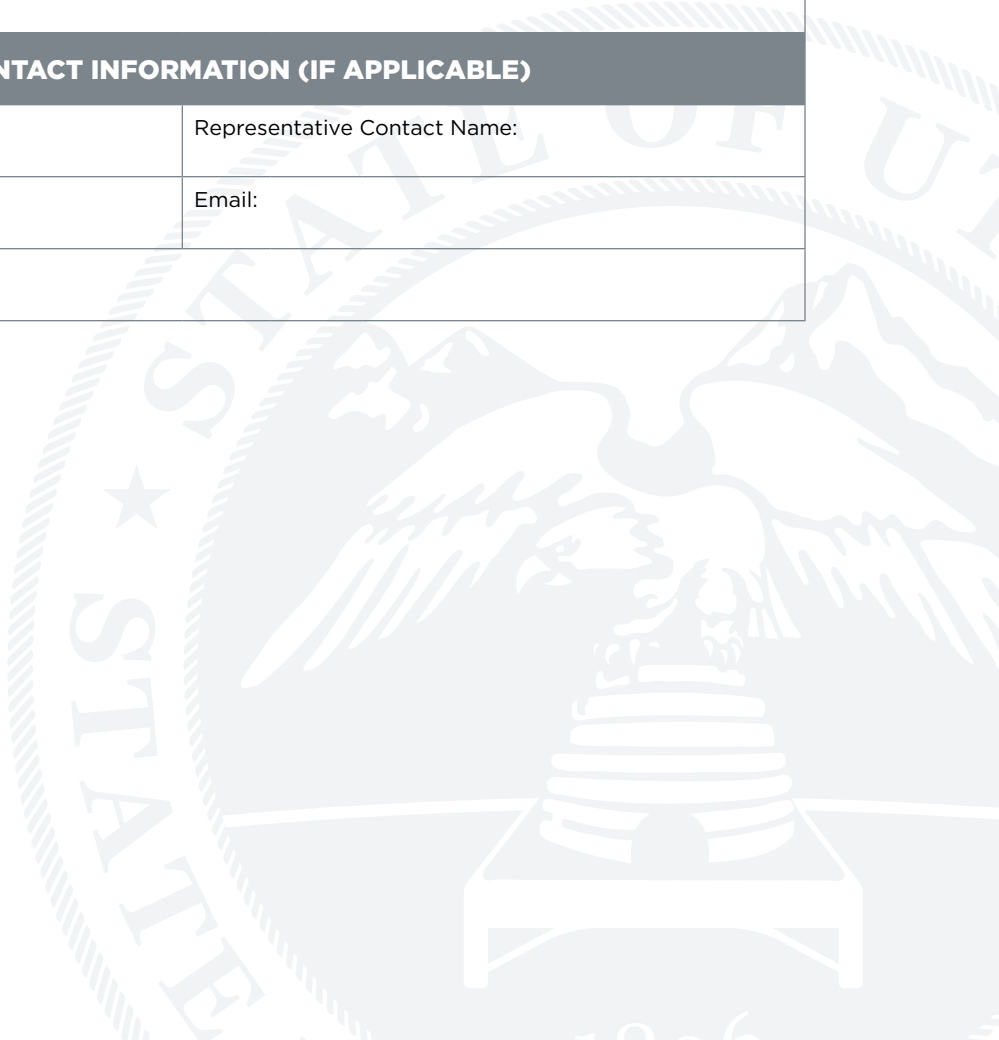
Holder Representative:

Representative Contact Name:

Phone:

Email:

Mailing Address:





**NATIONAL ASSOCIATION OF UNCLAIMED PROPERTY ADMINISTRATORS
HOLDER REQUEST FOR REIMBURSEMENT**

PART I - HOLDER INFORMATION

Holder Name:		Address:		City:
State:	Zip:	Tax ID #:		
Contact Name:		Contact Phone: ()	Email:	

PART II - CLAIM INFORMATION

Property Code:	Acct. Reference #: <i>(If aggregate, specify)</i>	Date Pd. To Owner/ Acct. Reactivated*:
Dollar Amount/ # of Shares:	Owner's Address: <i>(As listed on report)</i>	Owner's Name: <i>(Exactly as on report)</i>
Claimant's Name & Address: <i>(If different than owner)</i>		
*IF AMOUNT WAS REMITTED IN ERROR, ATTACH A SEPARATE SHEET DETAILING THE ERROR		Total Request for Reimbursement: \$ <input type="text"/>

PART III - HOLDER CERTIFICATION

Sworn to and subscribed before me this _____ day of _____, 20____ Notary: _____ My commission expires: _____	I, _____ a duly authorized representative of the holder listed above, do hereby certify that the above listed funds, or other property which was listed in the Report filed by the holder, have been paid to the rightful owner(s) or their appointed representative. I agree, upon payment of the above-described property to indemnify the State and hold it harmless from all claims and loss, demands, costs, and other expenses which the State may sustain by reason returning property to the holder and by reason further of its refusal to pay the property to any other person or persons:	
	Name and Title of Holder Representative: <i>(type or print)</i>	
	Signature:	Date:

INSTRUCTIONS FOR HOLDER REQUEST FOR REIMBURSEMENT

A separate Holder Request for Reimbursement should be submitted for each report year and each claimant.

PART I - HOLDER INFORMATION

Enter the name, address and Federal Tax ID number of the Holder, and the name, telephone number and email of the Holder's contact person.

PART II - CLAIM INFORMATION

The information provided on this form **must** be identical to how the property was originally reported.

- NAUPA or State Property Code Account/Reference Number, if any.
- Date Paid to Claimant or Date Account Reactivated. Evidence of payment to the rightful owner (or his/her representative) **must** be provided.
- Dollar amount/number of shares originally remitted.
- Owner(s) name and Address as shown on the report.
- Claimant(s) Name and Address, if different than the owner.
- Total Reimbursement requested.

PART III - HOLDER CERTIFICATION

This notarized statement must be completed before the State will process the request for reimbursement and make payment. Proof that the claimant was paid and entitled to the property must be maintained and is subject to audit and review by the State.

